



January 5, 2010

Clerk of the United States Bankruptcy Court for the Southern District of New York  
One Bowling Green  
New York, NY 10004

Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
Attn: Claims Department  
45 Rockefeller Plaza  
New York, NY 10111

RE: Liquidation of Bernard L. Madoff Investment Securities LLC, Bankruptcy  
Case No. 08-1789 (BRL)

To whom it my concern,

My name is Todd Ruderman, Trustee for Ruderman Children's Irrev Trust f/b/o Sharon Shapiro. I was an investor in Spectrum Equities, which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

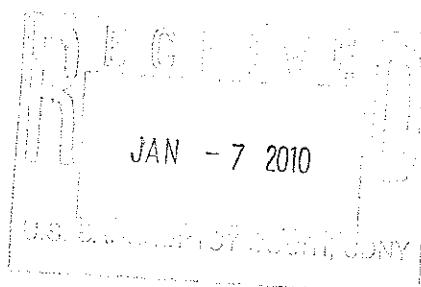
I filed a Notice of Claim with the SIPC Trustee relating to my investment in Spectrum Equities. On 12/8/2009 I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Best regards,

A handwritten signature in black ink, appearing to read "Todd Ruderman".

Todd Ruderman  
Trustee  
Ruderman Children's Irrev Trust f/b/o Sharon Shapiro



Cc: Kelly K. Pierce (Ross & Orenstein LLC)





tarcoPROPERTIES

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RE: Liquidation of Bernard L. Madoff Investment Securities LLC, Bankruptcy  
Case No. 08-1789 (BRL)

To whom it my concern,

My name is Todd Ruderman, Trustee for Ruderman Children's Irrev Trust f/b/o Jay Ruderman. I was an investor in Spectrum Equities, which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in Spectrum Equities. On 12/8/2009 I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Best regards,

A handwritten signature in black ink, appearing to read 'TR'.

Todd Ruderman  
Trustee  
Ruderman Children's Irrev Trust f/b/o Jay Ruderman

Cc: Kelly K. Pierce (Ross & Orenstein LLC)



Tarco Properties, LLC 9101 NW 7th Avenue Miami, FL 33150  
P 305.788.0861 F 305.757.3944 E tp@tarcoproperties.com



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New York, NY 10111

RE: Liquidation of Bernard L. Madoff Investment Securities LLC, Bankruptcy  
Case No. 08-1789 (BRL)

To whom it my concern,

My name is Todd Ruderman, Trustee for Ruderman Children's Irrev Trust f/b/o Todd Ruderman. I was an investor in Spectrum Equities, which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in Spectrum Equities. On 12/8/2009 I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Best regards,

A handwritten signature in black ink, appearing to read 'TR' followed by a surname.

Todd Ruderman  
Trustee  
Ruderman Children's Irrev Trust f/b/o Todd Ruderman

Cc: Kelly K. Pierce (Ross & Orenstein LLC)



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New York, NY 10111

RE: Liquidation of Bernard L. Madoff Investment Securities LLC, Bankruptcy  
Case No. 08-1789 (BRL)

To whom it my concern,

My name is Todd Ruderman, Trustee for Marcia Ruderman 2005 Trust. I was an investor in Rye Broad Market Prime Fund, which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in Rye Broad Market Prime Fund. On 12/8/2009 I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Best regards,

A handwritten signature in black ink, appearing to read 'Todd Ruderman'.

Todd Ruderman  
Trustee  
Marcia Ruderman 2005 Trust

Cc: Kelly K. Pierce (Ross & Orenstein LLC)



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